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INTERNAL CONTROL PROCEDURES

**TABLE GAMES**

Note 1: For any board-authorized computer applications, pursuant to Regulation 14, alternate documentation and/or controls that provide at least the level of control described by these procedures will be acceptable.

Note 2: The term "shift" as used in these procedures refers to an 8-hour interval unless otherwise approved by the Board. For table games open less than 24 hours, a shift can be a maximum of 12 hours.

**Miscellaneous**

1. Pit credit is not allowed.
2. Personal checks, payroll checks, cashier's checks, traveler's checks and/or guaranteed drafts cannot be cashed or accepted in the pit.
3. Foreign currency is not allowed/accepted in the pit.
4. Playing cards and dice, both issued and unissued, are maintained in a secure location to prevent unauthorized access and reduce the possibility of tampering.
5. Supervision is provided at all times that table games are in operation by an employee with authority equal to or greater than those being supervised.

Note: This procedure is not applicable to unforeseen situations that require a licensee or a licensed key employee to deal.

6. A table game bankroll (i.e., chip tray inventory) is used exclusively for the purposes of the issuance and receipt of chips, tokens, and monetary equivalents for the purposes of wagering and associated payout transactions.

Note: The table game bankroll is not used to pay travel money to a patron, provide dealer or cocktail waitress tips on behalf of a patron, or for any other purpose unrelated to table game wagering activity.

**Fill and Credit Procedures**

7. Fill/credit slips are in at least triplicate form, in a continuous numerical series, and prenumbered or concurrently numbered in a manner such that each slip has a unique identification number.
8. If a manual fill/credit system is used, issued forms are inserted in sequence in a locked machine.
9. Keys to the locked machines are controlled in such a way that access to the locked machine contents requires the physical participation of at least two employees.

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10. Personnel from the cashier or pit departments have no access to the locked box copies of the fill/credit slips. For a computerized system, one part is stored in the computer system in such a manner that prevents pit, cage and other unauthorized personnel from accessing and making changes to the stored information.
11. Manual unissued and issued fill/credit slips are safeguarded and adequate procedures are employed in the distribution, use and control of same.
12. Fill/credit transactions are authorized by a pit supervisor prior to the issuance of fill/credit slips and transfers of chips, tokens or monetary equivalents.
13. Chips, tokens or other monetary equivalents are deposited on or removed from gaming tables only when accompanied by the appropriate fill/credit slips.
14. Chips, tokens, and/or monetary equivalents received in a fill transaction are either broken down or verified by the dealer in public view before the dealer places the fill in the table tray.
15. Chips, tokens and/or monetary equivalents are removed from the table tray during a table credit transaction by the dealer, and are either broken down or verified by the dealer in public view prior to placing them in racks for transfer to the cage.
16. Fill/credit slips are inserted in the table game drop box by the dealer.
17. When table credits are transacted an order for credit is prepared to accompany the chips, tokens or monetary equivalents being transferred from the pit to the cashier area or other secure area of accountability.

Note: If chips, tokens, and monetary equivalents are transported accompanied by a credit slip, an order for credit is not required.
18. When an order for credit is prepared to accompany the chips, tokens or monetary equivalents transferred, the duplicate copy of an order for credit is retained in the pit to compare to the credit slip for proper entries and to document the total amount of chips, tokens, and monetary equivalents removed from the table.
19. At least three parts of each separately numbered fill slip are utilized as follows:
  - a. One part is transported to the pit with the fill and, after the appropriate signatures are obtained, deposited in the table game drop box.
  - b. One part is retained with the cashier who prepared the fill slips for cashier bank reconciliation purposes.
  - c. In a manual system, one part is retained intact by the locked machine and thereafter in a continuous unbroken form.

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20. The fill slip is signed by at least the following employees (as an indication that each has counted the amount of the fill and the amount agrees with the fill slip):
  - a. Cashier - who prepared the fill slip and issued the chips, tokens or monetary equivalents.
  - b. Dealer - who received the chips, tokens or monetary equivalents at the gaming table.
  - c. Pit supervisor - who authorized and supervised the fill transaction.
21. At least three parts of each separately numbered credit slip are utilized as follows:
  - a. Two parts are transported to the pit. After the appropriate signatures are obtained, one part is deposited in the table game drop box. The other part is returned to the cashier with the chips or tokens from the pit and maintained for cashier bank reconciliation purposes.
  - b. In a manual system, one part is retained intact by the locked machine and thereafter in a continuous unbroken form.
22. The credit slip is signed by at least the following employees (as an indication that each has counted the chips and tokens transferred):
  - a. Cashier - who prepared the credit slip and received the chips, tokens or monetary equivalents transferred from the pit.
  - b. Dealer - who had custody of the chips, tokens or monetary equivalents prior to transfer to the cage.
  - c. Pit supervisor - who authorized and supervised the credit transaction.
23. The table number, shift, and amount of fill/credit by denomination and in total are noted on all copies of the fill/credit slip. The correct date and time is indicated on at least two copies. For a computerized system, all copies include the date and time.
24. If a fill/credit slip is voided before it is issued, the cashier clearly marks void across all copies, signs all copies adjacent to the void indication, and submits them to the accounting department for retention and accountability.
25. If a fill/credit slip is voided after it is issued, the cashier clearly marks void across the face of the original and first copy, the cashier and one other employee sign both the original and first copy, adjacent to the void indication, and submits them to the accounting department for retention and accountability.
26. Cross-fills and even money exchanges in the pit are prohibited.

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**Drop Procedures**

27. At the close of each shift, each table's chip, token and coin inventory is counted, recorded and signed for by two employees on a table inventory form or, if table banks are maintained on an imprest basis, a final fill or credit is made to bring table bank back to par.
28. If table banks are maintained on an imprest basis, final credits may be placed directly into the drop box. Chips and tokens are removed from the table tray, broken down by the dealer and verified by the pit supervisor in public view prior to placing them in the drop box.
29. For computerized systems, the employee entering the table inventory amount into the system is independent of the table inventory count.
30. For computerized systems, the employees who perform the table inventory count do not have system access to add, change, or delete table inventory amounts.
31. At the end of each shift, all locked table game drop boxes are removed from the tables by two employees, at least one of whom is independent of the pit department.
32. Upon removal from tables, the drop boxes are transported directly to the count room or other secure area by a minimum of two employees.
33. If more than one trip is required to remove the table game drop boxes from the tables, the boxes are either locked in the count room or secured in another equivalent manner.
34. If not counted immediately, the table game drop boxes are locked in a secure manner until the count takes place.
35. Access to stored table games drop boxes, full or empty, is restricted to authorized members of the drop and count teams.

**Count Procedures**

36. The count of pit revenue is performed by a minimum of two employees.
37. At no time during the count will there be fewer than two employees in the count room.
38. Access to the count room during a count is restricted to members of the drop and count teams, authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.
39. All cash stored in the count room is secured from unauthorized access at all times during the drop and count process.

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40. Immediately prior to the count at least two count team members verify the accuracy of the currency counter with previously counted currency for each denomination actually counted by the currency counter to ensure the counter is functioning properly. The test results are recorded on the table games count documentation.

Note: If the same count team members complete a count for one revenue center and then immediately complete a count for a second revenue center, the currency counter test would only need to be completed at the beginning of the first count.

41. If a currency counter interface is used, it is adequately restricted so as to prevent unauthorized access (e.g., passwords, keys, etc.).
42. Unannounced currency counter and currency counter interface (if applicable) tests are performed by someone who is independent of the count team at least on a quarterly basis, independent of the normal count process. All denominations of currency counted by the currency counter must be tested. The results of such tests are documented and maintained.
43. The table games drop boxes are individually emptied and counted in such a manner as to prevent the commingling of contents between boxes before the box contents have been counted and recorded.
44. Drop boxes, when empty/emptied, are shown to another member of the count team or to recorded or live surveillance, provided the count is monitored in its entirety by someone independent of the count.
45. A master game report which indicates pit activity for all tables is prepared and signed daily. The master game report includes: Opening/closing bankroll (if applicable), fill/credit slips, drop and net win per table and in total.
46. The contents of each box (cash, chips, vouchers, foreign chips, coupons or other promotional items included in reported gross revenue, etc.) are recorded in ink or other permanent form of recordation on the master game report. Coupons or other promotional items not included in reported gross revenue may be recorded on a supplemental document by either the count team members or accounting personnel. All coupons are cancelled daily by either the count team members or accounting personnel to prevent improper recirculation. If a currency counter interface is used, the currency drop figures are transferred via direct line or computer storage media.
47. When the currency counter rejects currency but does not record the amount of rejected currency, procedures are in effect to record the rejected currency amount, by table, and to ensure that two counts of the rejected currency (by table and in total) are performed to verify the correct amount of rejected currency is recorded on the master games report.
48. The fill and credit slips taken from each drop box are traced to or recorded on the master game report and examined for correctness.

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49. Original and first copies of fill/credit slips are matched or otherwise reconciled by the count team members to verify that the total dollar amounts for the shift are identical.
50. If final credits are placed directly into the drop box, then the chips removed from each drop box are compared to the final credit slip.
51. Orders for fill/credit (if applicable) are matched to the fill/credit slips.  
  
Note: This standard does not apply to order for credit slips when the licensee utilizes an approved computerized fill/credit system and when the order for credit slip does not accompany the chips, tokens, and monetary equivalents being transported from the pit to the cage.
52. Beginning and ending table inventory forms, if applicable, are examined and traced to or recorded on the master game report for shift win calculation purposes.
53. Corrections on any table games count documentation are made by crossing out the error, entering the correct figure, and then obtaining the initials of at least two count team members who verified the change. If a currency counter interface is used, corrections to table games count data are made during the count process by using one of the following two methods:
  - a. Crossing out the error on the document, entering the correct figure, and then obtaining the initials of at least two count team members who verified the change. If this procedure is used, an employee independent of the count team enters the correct figure into the computer system prior to the generation of related table games reports.
  - b. During the count process, correct the error in the computer system and enter the passwords of at least two count team members. If this procedure is used, an exception report is generated by the computer system identifying the table number, the error, the correction and the count team members attesting to the propriety of the correction.
54. Transfers out of the count room during the table games count process are strictly prohibited.
55. At the conclusion of the count, the drop amount recorded on the master games report is reconciled to the drop proceeds in the count room by a count team member who does not function as the sole recorder, with variances reconciled and documented.
56. Immediately after the master game report has been reconciled to the proceeds, all members of the count team attest by signature to the accuracy of the table games drop count.
57. An employee who is independent of the count team performs an independent count of the table games drop proceeds and reconciles it to the drop amount recorded on the master games report. Any variance is reconciled and documented.
58. The independent employee who verified the count certifies by signature on the master game report as to the accuracy of the amount received and assumes accountability of the drop proceeds or secures the count paperwork.

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59. An employee who does not accept accountability of the table games drop proceeds transports the master games report, with all supporting documents, to the accounting department immediately after the verifier signs it. Alternatively, it may be adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department.

**Key Controls**

60. The table game drop box release keys are separately keyed from the table game box contents keys.
61. The physical custody of the keys, including duplicates, needed to access the stored drop boxes, full or empty, requires the physical involvement of at least two employees.
62. Table game drop box release keys are maintained by a department independent of the pit department.
63. Only the employees authorized to remove the table game drop boxes from the tables are allowed access to the table game drop box release keys. These same employees are precluded from having access to table games drop box contents keys and table games drop box release keys simultaneously.

Note: The count team members may have access to the release keys during the soft count in order to reset the table game drop boxes.

64. At least two count team members are required to be present at the time the count keys are issued for the count and until the time of their return.
65. Access to the table games drop box contents key at other than scheduled count times requires the involvement of at least two employees. A report is maintained indicating the date, time, table game number, reason for access, and signature or electronic signature of employees signing out/in the table games drop box contents key. Two employees are required to accompany the table games drop box contents key from the time of its issuance until the time of its return.

Note: "Electronic signature" includes a unique employee PIN or card, or employee biometric identification validated and recorded through a computerized system.

66. Records are maintained for each duplicated key, as addressed in this section, which indicate the number of keys made and destroyed.
67. Computerized key security systems which restrict access to the table games drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control procedures.

Note: This procedure does not apply to the system administrator. The system administrator is defined in ICP #68a.

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68. For computerized key security systems, the following additional table games key control procedures apply:
- a. Management personnel independent of the table game department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that table game drop and count keys are restricted to authorized employees.
  - b. Access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the table game drop and count keys, requires the physical involvement of at least two employees. The date, time, and reason for access must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).
  - c. The custody of the keys issued pursuant to "b." above, requires the presence of two employees from the time of their issuance until the time of their return.

**Computerized Player Tracking Systems**

Note: Compliance with the following standards is required only for computerized player tracking systems that accumulate points that are subsequently redeemed by the patron for cash, merchandise, etc. The following standards do not apply to player rating only systems.

69. The player tracking system is secured so as to prevent unauthorized access (e.g., passwords are changed at least quarterly and physical access to computer hardware).
70. The addition/deletion of points to player tracking accounts other than through actual game play must be sufficiently documented (including substantiation of reasons for increases) and authorized/performed by supervisory personnel of the player tracking, promotions, or pit department. The addition/deletion of points to player tracking accounts authorized by supervisory personnel is documented and is randomly verified by accounting personnel on a quarterly basis.
- Note: This standard does not apply to the deletion of points related to inactive or closed accounts through an automated process.
71. Employees who redeem points for members cannot have access to inactive or closed accounts without supervisory personnel authorization.
72. Patron identification is required when redeeming points without a table games card.
73. Changes to the player tracking system parameters, such as point structures and employee access, must be performed by supervisory employees independent of the pit department. Alternatively, changes to player tracking system parameters may be performed by pit supervisory employees if sufficient documentation is generated and the propriety of the changes are randomly verified by supervisory employees independent of the pit department on a monthly basis.
74. All other changes to the player tracking system must be appropriately documented.



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**Promotional Payouts, Drawings and Giveaway Programs**

Note: ICP #75 - #76 apply to promotional payouts, drawings, and giveaway programs in which the payouts are made from a bank other than the table game tray, the payouts are related to table games wagering activity, and the game play procedures are not affected. These payouts are not deductible when reporting table games revenue. ICP #75 - #76 do not apply to payouts from the table game bankroll resulting from a wager made with a promotional coupon or chip.

75. The conditions for participating in promotional payouts, including drawings and giveaway programs, are prominently displayed or available for patron review at the licensed location.
76. Promotional payouts that are greater than or equal to \$100 are documented to include the following:
- a. Date and time.
  - b. Dollar amount of payout or description of personal property (e.g., car).
  - c. Reason for payout (e.g., promotion name).
  - d. Signature of one employee verifying, authorizing, and completing the promotional payout.

**Contests/Tournaments**

77. All contest/tournament entry fees and prize payouts (including mail transactions) are summarized on an accountability document on a daily basis.
78. When contest/tournament entry fees and payouts are transacted, they are recorded on a document which contains:
- a. Patron's name.
  - b. Date of entry/payout.
  - c. Dollar amount of entry fee/payout (both alpha and numeric).
  - d. Signature or initials of individual completing transaction.
  - e. Name of contest/tournament.
79. The contest/tournament entry fees and payouts are summarized and posted to the accounting records on at least a monthly basis.
80. Contest/tournament rules are included on all entry forms/brochures and are prominently displayed or available for patron review at the licensed location. The rules must include at a minimum:

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- a. All conditions patrons must meet to qualify for entry into, and advancement through, the contest/tournament.
  - b. Specific information pertaining to any single contest/tournament, including the dollar amount of money placed into the prize pool.
  - c. The distribution of funds based on specific outcomes.
81. Results of each contest/tournament are recorded and available for participants to review. The recording includes the name of the event, date(s) of event, total number of entries, dollar amount of entry fees, total prize pool, and the dollar amount paid for each winning category. The name of each winner is recorded and maintained but not made available to the participants unless authorized by management personnel.
82. The aforementioned contest/tournament records are maintained for each event.

**Statistics**

83. A table games statistical analysis report reflecting drop, win, and win-to-drop hold percentage by table and type of game is maintained by shift, by day, cumulative month-to-date, and cumulative year-to-date.
84. The table games statistical analysis report is presented to, reviewed and initialed by management at least on a monthly basis, and no later than 30 days after the month in which the activity occurred.
85. After reviewing the table games statistical analysis report, management investigates all large or unusual statistical fluctuations, including any negative hold percentages. The investigation is to be completed no later than 30 days after the generation of the table games statistical analysis report.
86. The results of such investigations are documented in writing and maintained.

**Table Games Accounting/Auditing Procedures**

87. Table games accounting/auditing procedures are performed by employees who are independent of the transactions being reviewed.
88. For computerized player tracking systems, an accounting employee shall perform the following procedures at least one day per quarter:
- a. Foot all points-redeemed documentation and trace to the system-generated totals.

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- b. Review all points-redeemed documentation for propriety.

Note: Compliance with this standard is required only for computerized player tracking systems that accumulate points that are subsequently redeemed by the patron for cash, merchandise, etc. The standard does not apply to player rating only systems.

89. At least annually, the computerized table games player tracking system (in-house developed and vendor systems) is reviewed by personnel independent of the individuals that set up or make changes to the system parameters. The review is performed to determine that the configuration parameters are accurate and the configuration parameters have not been altered without appropriate management authorization (e.g., verify the accuracy of the awarding of points based on the dollar amount wagered). The system should also be tested, if possible, to further verify the accuracy of the configuration parameters (e.g., simulate activity to verify the accuracy of the amount of points awarded). The test results are documented and maintained.

Note: Compliance with this standard is required only for computerized player tracking systems that accumulate points that are subsequently redeemed by the patron for cash, merchandise, etc.

90. For currency counter interface systems, for a least one drop period per quarter accounting employees shall compare the totals on the currency counter report to the system-generated currency count, as recorded in the master games report. Discrepancies should be resolved prior to generation/distribution of master games report and the table games statistical analysis report.
91. Accounting employees review exception reports for all computerized table games systems on a weekly basis for propriety of transactions and unusual occurrences. All noted improper transactions or unusual occurrences are investigated with the results documented
92. The following procedures are performed for fill/credit slips by accounting personnel:
- a. For manual fill /credit slips, at least one day each month, reconcile the original slip (placed in the table game drop box) to the restricted copy to verify that the dollar amount of the transaction is the same on both parts of the slip.
  - b. For manual fill/credit slips, at least one day each month, verify that all numerically numbered slips are properly accounted for. Investigations are performed for all slips that are unaccounted for with the investigation being documented.
  - c. At least one day each month, foot the original slips (placed in the table game drop box) and trace the total to the total fill/credit amount indicated on the master games summary prepared by the count team members. If the reconciliation results in a variance, an investigation is performed to determine whether all forms are accounted for with the investigation being documented.
  - d. For each day, examine a sample of slips for propriety of signatures and proper completion.

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93. The following procedures are performed for voided fill/credit slips by accounting personnel for each day:
- a. Examine all voided forms for proper authorization and "void" designation.
  - b. For computer fill/credit systems, trace the voided form to the transaction log.
  - c. For computer fill/credit systems, examine the transaction log for void transactions that are not supported by a voided form.
  - d. Determine that all parts of the voided form have been received.
  - e. Examine form for the proper number of signatures.
94. The following procedures are performed by accounting personnel using the master games report prepared by the count team members for each day:
- a. Reconcile the dollar amount of the drop proceeds on the master games report to the dollar amount recorded in the applicable accountability document. Investigate and document any variance noted.
  - b. Recalculate win/loss in total and by shift.  
  
Note: For those systems that electronically perform this function accounting personnel will recalculate win/loss in total and by shift for one day each month, rather than daily.
  - c. Examine for propriety of signatures.
95. Accounting personnel shall reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document.
96. When payment is made to the winners of a contest/tournament, accounting personnel shall reconcile the contest/tournament entry fees collected to the actual contest/tournament payouts made. This reconciliation is to determine whether based on the entry fees collected, the payouts made and the amounts withheld by the gaming establishment, if applicable, were distributed in accordance with the contest/tournament rules.
97. For all contests, tournaments, promotional payouts, drawings, and giveaway programs the following documentation is maintained:
- Note: Promotional payouts include payouts resulting from player tracking activity:
- a. Copies of the information provided to the patrons describing the contests, tournaments, promotional payouts, drawings, and giveaway programs (i.e., brochures, flyers).

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- b. Effective dates.
  - c. Accounting treatment, including general ledger accounts, if applicable.
98. Monthly, accounting personnel shall review all contests, tournaments, promotional payouts, drawings, and giveaway programs to determine proper accounting treatment and proper win/loss computation.
99. Monthly, accounting personnel shall perform procedures (e.g., interviews, review of payout documentation, etc.) to ensure that promotional payouts, drawings, and giveaway programs are conducted in accordance with the conditions provided to the patrons.
100. For computerized key security systems controlling access to table games drop and count keys, accounting personnel will perform the following procedures:
- a. Monthly, accounting personnel independent of the system administrator review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide an adequate control over the access to the table games drop and count keys. Also, determine whether any table games drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized.
  - b. For at least one day each month, review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual table games drop and count key removals or key returns occurred.
  - c. At least quarterly, review the list of users that are assigned access to the table games drop and count keys to determine that their access to the assigned keys is adequate relative to their job position.
  - d. All noted improper transactions or unusual occurrences are investigated with the results documented.
101. Annually, an inventory of all table games department keys, including drop and count keys, is performed and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigation being documented.
102. All changes made to table games documents by accounting personnel are distinguishable (e.g., made in red ink) from those made during the preparation of the document.
103. Documentation (e.g., a log, checklist, notation on reports, and tapes attached to original documents) is maintained evidencing the performance of table games audit procedures, the exceptions noted and any follow-up of all table games audit exceptions.